

IRS News Release

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Filing Deadlines Near for Section 527 Political Organizations

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WASHINGTON — The Internal Revenue Service today reminded tax-exempt political organizations that filing deadlines are approaching for disclosure statements prior to the Nov. 2 election date. Information on 2004 political contributions and expenditures will be available for public inspection on the IRS website.

Certain political organizations that are tax exempt under Section 527 of the Internal Revenue Code are required to file Form 8872, *Report of Contributions and Expenditures*. Organizations have the option of filing either monthly or quarterly.

For quarterly filers, the third quarter report is due Oct. 15. Organizations filing monthly reports must submit their September information by Oct. 20. A pre-election report for both quarterly and monthly filers is due Oct. 21, or Oct. 18 if the report is sent by registered or certified mail.

The October filings are the last reports that will be available to the public prior to the Nov. 2 election. A post-election report will be due on Dec. 2.

For more details about the filing requirements for political organizations, including the exceptions from filing Form 8872, visit the Political Organizations page of the IRS web site at www.irs.gov/polorgs and Fact Sheet 2002-13.